Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	(1) None, except: Companies without a commercial presence may be required to be registered with the competent authority of the Government of Viet Nam under the terms outlined in Viet Nam's applicable laws. (2) None. (3) None, except: Joint ventures with foreign capital contribution not exceeding 49% shall be permitted. As of 11 January 2010, this limitation shall be 51%. As of 11 January 2012, 100% foreign-invested enterprises shall be permitted. (4) Unbound, except as indicated in the horizontal section.	(1) None, except as indicated in market access column. (2) None. (3) None, except as indicated in the market access column. (4) Unbound, except as indicated in the horizontal section.	
(i) Services incidental to manufacturing (CPC 884 and 885)	(1) None. (2) None. (3) None, except:	(1) None. (2) None. (3) Unbound.	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	**Limitations on Market Access**	**Limitations on National Treatment**	**Additional Commitments**
	As of 11 January 2010, only joint ventures with foreign capital contribution not exceeding 50% shall be permitted. As of 11 January 2015: 100% foreign-invested enterprises shall be permitted. (4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
(m) Related scientific and technical consulting services[11] (CPC 86751, 86752 and 86753 only)	(1) None, except: Companies without a commercial presence may be required to be registered with the competent authority of the Government of Viet Nam under the terms outlined in Viet Nam's applicable laws. (2) None. (3) None, except: Joint ventures with foreign capital contribution not exceeding 49% shall be permitted. As of 11	(1) None, except as indicated in the market access column. (2) None. (3) None, except as indicated in the market access column.	

[11] The supply of services related to prospecting, surveying, exploration and exploitation is subject to the applicable laws and regulations of Viet Nam.